

**BUDGET CATEGORIES REFERENCE FY22**

## ARPA Broadband Expansion Grant Program State of Wisconsin, PSC Docket 5-BF-2022

Contractual, Consultant Fees	All project expenses for work performed by a third party contractor. A third party contractor is any entity that is not a signatory to the grant agreement or is not an ISP/Telco. Examples: legal services, cement contractors, tree trimmers, electrician and engineering services. Any materials supplied by a third party contractor should be included here.
Equipment	Equipment is defined as an item with an acquisition cost greater than \$5,000. This includes the cost of the asset as well as costs to ready the asset for its intended use. The equipment must have a useful life of more than one year. Expenses furnished by a third party contractor, including materials furnished by the contractor, should never be included in this category.
Supplies	Supplies are defined as items with an acquisition cost of \$5,000 or less or a useful life expectancy of less than one year. Supplies are generally consumed during the project performance period.
Labor (Salary, Fringe)	Labor expenses, including fringe benefits, of the grant manager and any ISP/Telco, even if the ISP/Telco is not the owner of the infrastructure. Fringe factors and other direct labor costs that are attributable to the project are allowable.
Permitting, Licensing Fees	All permitting & licensing expenses
Travel	Grantee's travel expenses related to the project, including travel expenses of an ISP/Telco regardless of whether the ISP/Telco is or isn't the owner of the infrastructure
Other	Expenses associated with integrating affordability options into program design. Expenses associated with increasing internet access or digital literacy to households that experienced a negative economic impact from the pandemic, regardless of whether the above categories might also describe such expenses